

EMPLOYER STATUS DETERMINATION
Michigan Shore Railroad, Inc.
Grand Rapids Eastern Railroad, Inc.

JAN 03 2000

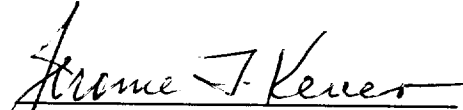
This is the decision of the Railroad Retirement Board regarding the continuing status of the Michigan Shore Railroad, Inc. (Michigan Shore), and the Grand Rapids Eastern Railroad, Inc. (Grand Rapids), as employers under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Michigan Shore was held to be an employer under the Acts effective December 14, 1990 (B.A. Number 3284). Grand Rapids was held to be an employer under the Acts effective July 10, 1993 (B.A. Number 4270). On December 31, 1998, these two companies merged into Mid-Michigan Railroad, Inc., a covered employer under the Acts (B.A. No. 4268).

Accordingly, the Board holds that Michigan Shore and Grand Rapids ceased to be employers under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on December 31, 1998. For purposes of experience rating under the Railroad Unemployment Insurance Act, and pursuant to section 345.203 of the Board's regulations (20 CFR 345.203), the individual employer record of Mid-Michigan Railroad, Inc., will consist of the combination of the three railroads involved in the merger.


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